



Trustees' Financial Summary

FY2015-16

Submit ID: 0538-52883906

28 Madison County

0538 Sheridan H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Rebecca Larsen **Phone #:** (406) 842-5302

(Signature)

(Date)

Chair, Board of Trustees: William Wood

(Signature)

(Date)

County Superintendant Pam Birkeland

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
123	Aggregate Reim/Indirects	LOCAL		Local
147	ACT Plus Writing Test Administration	STATE	02805388415	84.334
201	RESERVE TRANS SB 348	LOCAL		LOCAL
290	TURNER GRANT	LOCAL		
327	Advancing Agriculture Education Program	STATE	STATE	NA
329	Miscellaneous Federal Grant thru OPI	FEDERAL	TOBACCO EDUCATION	unknown
391	VO ED STATE AGRICULTURE	STATE	STATE	STATE
394	VO ED STATE HOME EC	STATE	STATE	STATE
396	VO ED STATE OFFICE	STATE	STATE	STATE
597	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A113965	84.358A
598	ELECTRONIC BILLBOARD PROJECT	LOCAL		
825	STEAM PROJECTS	LOCAL		
829	Vo Ed Carl Perkins Basic Grant	FEDERAL	28-0538-8113 BG	84.048A
890	HAMMERMAN GRANT	LOCAL		LOCAL

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	94,944.85	41,752.49	241,735.81	
02	Taxes Receivable - Real and Personal (120-149)	2,162.43	306.82	216.45	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	97,107.28	42,059.31	241,952.26	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,162.43	306.82	216.45	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	1,196.00			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	93,748.85	41,752.49	241,735.81	
52	TOTAL FUND BALANCE/EQUITY	94,944.85	41,752.49	241,735.81	
53	TOTAL LIABILITIES AND FUND BALANCE	97,107.28	42,059.31	241,952.26	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		44,245.26	32,948.48	9,510.23
02	Taxes Receivable - Real and Personal (120-149)				63.78
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			782.13	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		44,245.26	33,730.61	9,574.01
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				63.78
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		44,245.26	33,730.61	9,510.23
52	TOTAL FUND BALANCE/EQUITY		44,245.26	33,730.61	9,510.23
53	TOTAL LIABILITIES AND FUND BALANCE		44,245.26	33,730.61	9,574.01

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	66.54			3,539.53
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,356.59			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,423.13			3,539.53
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,423.13			3,539.53
52	TOTAL FUND BALANCE/EQUITY	1,423.13			3,539.53
53	TOTAL LIABILITIES AND FUND BALANCE	1,423.13			3,539.53

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,980.98	63,322.84		4,027.47
02	Taxes Receivable - Real and Personal (120-149)	118.14			656.99
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,099.12	63,322.84		4,684.46
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	118.14			656.99
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	4,980.98	63,322.84		4,027.47
52	TOTAL FUND BALANCE/EQUITY	4,980.98	63,322.84		4,027.47
53	TOTAL LIABILITIES AND FUND BALANCE	5,099.12	63,322.84		4,684.46

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,449.30	123,832.15		
02	Taxes Receivable - Real and Personal (120-149)		123.99		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	7,449.30	123,956.14		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		123.99		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	7,449.30	123,832.15		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	7,449.30	123,832.15		
53	TOTAL LIABILITIES AND FUND BALANCE	7,449.30	123,956.14		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	109,340.55		144,615.10	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	109,340.55		144,615.10	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)	91,045.55			
45	Assets Held in Trusts	18,295.00		144,615.10	
52	TOTAL FUND BALANCE/EQUITY	109,340.55		144,615.10	
53	TOTAL LIABILITIES AND FUND BALANCE	109,340.55		144,615.10	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	139,254.50	78,747.29		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	139,254.50	78,747.29		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	139,254.50	78,747.29		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	139,254.50	78,747.29		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	139,254.50	78,747.29		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	318,155.31	355,471.52
1190	Penalties and Interest on Taxes	495.33	590.06
1510	Interest Earnings	170.78	601.95
3110	Direct State Aid	341,426.87	335,620.79
3111	Quality Educator	24,883.56	27,674.57
3112	At Risk Student	1,384.02	1,358.93
3113	Indian Education For All	1,448.40	1,378.08
3114	American Indian Achievement Gap	800.00	615.00
3115	State Spec Ed Allowable Cost Pymt to Districts	16,277.28	14,048.10
3116	Data For Achievement	1,065.00	1,320.00
3118	Natural Resource Development	2,433.06	3,767.88
3120	State Guaranteed Tax Base Aid	125,912.85	115,768.38
3444	State School Block Grant	57,836.89	57,836.89
3446	SB96 Block Grant Reimbursement	2,616.58	0.00
6100	Material Prior Period Revenue Adjustments	0.00	18.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		894,905.93	916,070.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	229,402.35	229,467.71
			2XX Personal Services - Employee Benefits	56,704.02	53,204.75
			6XX Supplies and Materials	85,074.22	53,027.87
			8XX Other Expenditures	4,360.56	2,942.95
		222X	Educational Media Services		
			1XX Personal Services - Salaries	9,037.41	9,651.12
			2XX Personal Services - Employee Benefits	43.77	134.17
			6XX Supplies and Materials	3,443.71	3,664.99
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	73,244.02	77,798.29
			2XX Personal Services - Employee Benefits	5,413.18	5,707.35
			3XX Purchased Professional and Technical Services	13,188.06	6,370.11
			4XX Purchased Property Services	0.00	2,110.00
			5XX Other Purchased Services	4,308.92	5,341.73
			6XX Supplies and Materials	20,572.51	17,929.29
			7XX Property and Equipment Acquisition	0.00	1,000.00
			8XX Other Expenditures	3,985.47	1,820.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	27,503.00	38,967.58
		2XX	Personal Services - Employee Benefits	5,837.66	7,085.65
		4XX	Purchased Property Services	62,581.96	58,097.34
		5XX	Other Purchased Services	11,906.80	10,312.00
		6XX	Supplies and Materials	30,101.83	48,879.08
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX	Personal Services - Salaries	31,132.55	32,257.20
		2XX	Personal Services - Employee Benefits	5,105.81	882.35
		6XX	Supplies and Materials	111.90	985.65
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920	Resources Transferred to Other School Districts or Cooperatives	6,312.35	6,205.39
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
		6XX	Supplies and Materials	0.00	1,362.00
		8XX	Other Expenditures	0.00	765.99
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
		1XX	Personal Services - Salaries	104,812.51	101,717.20
		2XX	Personal Services - Employee Benefits	498.80	836.85
		5XX	Other Purchased Services	845.74	315.48
		6XX	Supplies and Materials	5,185.96	15,954.34
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
		1XX	Personal Services - Salaries	11,511.68	25,428.37
		2XX	Personal Services - Employee Benefits	306.73	451.24
		5XX	Other Purchased Services	4,035.82	8,309.27
		6XX	Supplies and Materials	10,471.50	5,457.02
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
		1XX	Personal Services - Salaries	40,868.42	36,183.30
		2XX	Personal Services - Employee Benefits	566.61	421.52
		5XX	Other Purchased Services	1,656.23	2,112.09
		6XX	Supplies and Materials	17,273.53	32,667.07
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	3,500.00	0.00
201	RESERVE TRANS SB 348				
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
		911	School Safety Transfer to Building Reserve Fund	10,000.00	1,890.00



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	900,905.59	907,714.31
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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance	141,450.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	916,070.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	907,714.31	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 1,196.00 Less Last Year 56,058.08 (4b)	-54,862.08	
	-54,862.08	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	94,944.85	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	47,475.98	50,490.21
	1190 Penalties and Interest on Taxes	70.31	84.66
	1510 Interest Earnings	49.30	161.40
	2220 County On-Schedule Trans Reimb	18,493.51	18,493.51
	3210 State On-Schedule Trans Reimb	18,493.51	18,493.51
	3444 State School Block Grant	4,018.99	4,018.99
	3446 SB96 Block Grant Reimbursement	324.25	0.00
	5200 Sale or Compensation for Loss of Assets	783.50	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	95.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		89,709.35	91,837.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	16,288.79	17,366.62
			2XX	Personal Services - Employee Benefits	77.37	134.94
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	9,014.40	10,643.40
			2XX	Personal Services - Employee Benefits	42.95	86.00
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	9,246.77	8,968.36
			6XX	Supplies and Materials	1,263.11	6,135.22
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	23,601.08	32,344.16
			2XX	Personal Services - Employee Benefits	1,409.89	1,737.84
			3XX	Purchased Professional and Technical Services	943.09	114.75
			4XX	Purchased Property Services	2,999.20	7,416.72
			5XX	Other Purchased Services	5,026.71	4,814.74
			6XX	Supplies and Materials	8,212.86	5,760.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				78,126.22	95,523.38	



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					45,438.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					91,837.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					95,523.38	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					41,752.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	48,108.15	35,937.51
	1190 Penalties and Interest on Taxes	75.96	65.82
	1510 Interest Earnings	238.59	915.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		48,422.70	36,918.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						204,817.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						36,918.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						241,735.81 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	83.37	137.27
	2240 County Retirement Distribution	59,390.44	111,713.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		59,473.81	111,851.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	36,696.63	36,809.69	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	1,430.40	1,579.81	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	14,472.38	14,906.35	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1,501.28	1,633.08	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	1,276.32	822.85	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	4,078.77	5,182.11	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	3,505.14	4,902.76	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5,176.36	5,274.22	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	9,756.00	9,669.28	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	16,478.02	
	391	State Career & Technical Ed Entitlement - Agriculture				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	7,057.85	0.00	
	392	State Career & Technical Ed Entitlement - Business				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,350.54	0.00	
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5,756.84	0.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610 Adult Continuing Education Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	277.53	288.55	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	1,121.37	3,587.74	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	5,739.75	4,757.55	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>102,197.16</u>	<u>105,892.01</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					38,286.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					111,851.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					105,892.01	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,245.26	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
123	Aggregate Reim/Indirects	
	1510 Interest Earnings	101.77
	1900 Other Revenue from Local Sources	712.67
147	ACT Plus Writing Test Administration	
	4710 GEAR UP	131.00
290	TURNER GRANT	
	1920 Contributions/Donations from Private Sources	10,000.00
391	VO ED STATE AGRICULTURE	
	3900 State Career & Technical Ed Entitlement	3,930.00
394	VO ED STATE HOME EC	
	3900 State Career & Technical Ed Entitlement	1,338.00
396	VO ED STATE OFFICE	
	3900 State Career & Technical Ed Entitlement	1,174.00
597	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,824.48
598	ELECTRONIC BILLBOARD PROJECT	
	1920 Contributions/Donations from Private Sources	16,664.20
825	STEAM PROJECTS	
	1920 Contributions/Donations from Private Sources	10,200.00
829	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,306.13
890	HAMMERMAN GRANT	
	1920 Contributions/Donations from Private Sources	500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		60,882.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
147	ACT Plus Writing Test Administration				
	471	GEAR UP			
		21XX	Support Services - Students		
			5XX Other Purchased Services		90.80
			6XX Supplies and Materials		39.90
			147 Subtotal		130.70
290	TURNER GRANT				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		497.96
			290 Subtotal		497.96



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
391	VO ED STATE AGRICULTURE				
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
			6XX Supplies and Materials		650.99
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		1,271.57
			391 Subtotal		1,922.56
394	VO ED STATE HOME EC				
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		1,225.49
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		1,195.00
			394 Subtotal		2,420.49
396	VO ED STATE OFFICE				
	392 State Career & Technical Ed Entitlement - Business				
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		129.00
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		839.56
			396 Subtotal		968.56
597	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			6XX Supplies and Materials		10,412.24
			597 Subtotal		10,412.24
598	ELECTRONIC BILLBOARD PROJECT				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		16,664.20
			598 Subtotal		16,664.20
825	STEAM PROJECTS				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		10,000.00
			825 Subtotal		10,000.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
890	HAMMERMAN GRANT				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		1,000.00
			890 Subtotal		1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					44,016.71

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					16,865.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					60,882.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					44,016.71 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					33,730.61 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
123 Aggregate Reim/Indirects	814.44	0.00	814.44
147 ACT Plus Writing Test Administration	131.00	130.70	0.30
290 TURNER GRANT	10,000.00	497.96	9,502.04
391 VO ED STATE AGRICULTURE	3,930.00	1,922.56	2,007.44
394 VO ED STATE HOME EC	1,338.00	2,420.49	-1,082.49
396 VO ED STATE OFFICE	1,174.00	968.56	205.44
597 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,824.48	10,412.24	2,412.24
598 ELECTRONIC BILLBOARD PROJECT	16,664.20	16,664.20	0.00
825 STEAM PROJECTS	10,200.00	10,000.00	200.00
829 Vo Ed Carl Perkins Basic Grant	3,306.13	0.00	3,306.13
890 HAMMERMAN GRANT	500.00	1,000.00	-500.00
Total	60,882.25	44,016.71	16,865.54



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	7,094.71	10,438.58
	1190 Penalties and Interest on Taxes	11.43	16.37
	1340 Fees for Adult Education	66.00	0.00
	1510 Interest Earnings	15.50	42.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,187.64	10,497.45

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,646.72	2,408.77
			2XX Personal Services - Employee Benefits	8.75	5.56
			3XX Purchased Professional and Technical Services	583.50	1,389.87
			6XX Supplies and Materials	7,079.61	7,100.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,318.58	10,905.13

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	9,917.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,497.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,905.13	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,510.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.41	0.42
	1982 Summer Session - Driver's Education Fees	1,800.00	0.00
	3260 State Driver's Education Reimbursement	1,049.93	1,356.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,850.34	1,357.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	2,000.00
			2XX Personal Services - Employee Benefits	16.45	19.69
			5XX Other Purchased Services	100.00	0.00
			6XX Supplies and Materials	395.99	877.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				512.44	2,896.84

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	2,962.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,357.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,896.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,423.13	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	13.38
	5300 Operating Transfers from Other Funds	3,500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,500.00	13.38

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						3,526.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13.38 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,539.53 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	18,761.22	19,452.01
	1190 Penalties and Interest on Taxes	29.62	32.79
	1510 Interest Earnings	3.16	14.89
	3281 State Technology Aid	773.41	735.59
	3447 SB96 Combined Block Grant Reimbursement	1,656.89	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		21,224.30	20,235.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		1,390.00	11,580.58
	258X Admin. Tech. - Technology Coordinator				
		1XX Personal Services - Salaries		15,790.96	8,375.38
		2XX Personal Services - Employee Benefits		73.13	45.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				17,254.09	20,001.29

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	4,746.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,235.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,001.29	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,980.98	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	74.98	247.29
	1900 Other Revenue from Local Sources	2,391.84	568.82
	1925 Innovative Education Payment	0.00	2.33
	3445 State Combined Fund School Block Grant	12,434.86	12,434.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,901.68	13,253.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		4,034.75	0.00
	25XX Support Services - Business				
		7XX Property and Equipment Acquisition		0.00	9,560.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,034.75	9,560.50

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	59,630.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,253.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,560.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	63,322.84	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	100,906.31	108,094.06
	1190 Penalties and Interest on Taxes	157.90	181.07
	1510 Interest Earnings	49.30	183.45
	3120 State Guaranteed Tax Base Aid	5,005.29	1,700.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		106,118.80	110,159.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	90,000.00	95,000.00
			850 Interest on Debt	18,675.00	14,400.00
			860 Agent Fees/Issuance Costs	150.00	150.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				108,825.00	109,550.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance					3,418.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					110,159.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					109,550.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,027.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	14.17	28.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>14.17</u>	<u>28.44</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					7,420.86 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					28.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,449.30 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	19,659.28	20,406.63	
	1190 Penalties and Interest on Taxes	31.00	34.52	
	1510 Interest Earnings	128.52	460.71	
201	RESERVE TRANS SB 348			
	5301 School Safety and Security Transfer	10,000.00	1,890.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>29,818.80</u>	<u>22,791.86</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	5,000.00	0.00
			6XX Supplies and Materials	0.00	473.05
201	RESERVE TRANS SB 348				
	190	School Safety Projects			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	10,167.44	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>15,167.44</u>	<u>473.05</u>

Schedule Of Changes Worksheet						Fund Code 61
Beginning Fund Balance						101,513.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,791.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						473.05 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						123,832.15 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	850.00	1,366.85
	1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	-2,065.72
	1920 Contributions/Donations from Private Sources	4,500.00	3,000.00
	6100 Material Prior Period Revenue Adjustments	10,000.00	42,408.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		15,350.00	44,709.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		870	Student Scholarships	3,300.00	1,900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,300.00	1,900.00

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	66,531.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,709.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,900.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	109,340.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	64.74
	1700 Student Extracurricular Activity Receipts	0.00	177,402.60
	1XXX Revenues from Student Activities	200,416.14	0.00
	6100 Material Prior Period Revenue Adjustments	-6,974.14	-20.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		193,442.00	177,447.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	186,247.07	170,502.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				186,247.07	170,502.06

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	137,669.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	177,447.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	170,502.06	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	144,615.10	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	22,631.49	23,461.98
XX	39X 1XXX 112	Certified Teacher Staff Salaries	104,812.51	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	346,278.32	350,530.66
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,400.09	1,321.54
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	44,329.23	45,034.91
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,467.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,467.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,822.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,192.77
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	40,330.59
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	32,257.20	0.00	0.00	0.00	0.00
280	1XXX	2XX	882.35	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	985.65	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	6,205.39	0.00	0.00	0.00	0.00
Totals			40,330.59	0.00	0.00	0.00	0.00

40,330.59

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	22,000.00	0.00	0.00	0.00	22,000.00
Buildings	2,090,803.00	47,088.00	0.00	0.00	2,137,891.00
Machinery and Equipment	500,922.00	0.00	47,616.00	0.00	548,538.00
Totals at Historical Cost	2,613,725.00	47,088.00	47,616.00	0.00	2,708,429.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,613,725.00	47,088.00	47,616.00	0.00	2,708,429.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	37,437.00	0.00	0.00
General Administration (23XX)	1,240.00	0.00	0.00
Operations and Maintenance (26XX)	10,077.00	0.00	0.00
Transportation (27XX)	35,613.00	0.00	0.00
Total Depreciation for FY2016	84,367.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	34,640.03	0.00	0.00	26,230.98	8,409.05	0.00	8,409.05
Total Governmental Activity							
Non-bond Long-Term Liabilities	34,640.03	0.00	0.00	26,230.98	8,409.05	0.00	8,409.05
Bond(s)							
01/15/1998	300,000.00	0.00	95,000.00	0.00	205,000.00	100,000.00	105,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	300,000.00	0.00	95,000.00	0.00	205,000.00	100,000.00	105,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	86,553.88	12,314.92	0.00	98,868.80
Net Pension - TRS	462,062.88	14,260.46	0.00	476,323.34